

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2007
(IN THOUSANDS)**

	GENERAL FUND	PUBLIC HEALTH FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS				
Cash and cash equivalents	\$ 86,877	\$ 4,915	\$ 392,759	\$ 484,551
Taxes receivable - delinquent	5,789	-	6,344	12,133
Accounts receivable, net	8,431	2,116	22,855	33,402
Other receivables, net	-	-	372	372
Interest receivable	26,150	-	-	26,150
Due from other funds	9,921	2,253	30,987	43,161
Interfund short-term loans receivable	4,475	-	-	4,475
Due from other governments, net	42,966	19,689	46,995	109,650
Inventory of supplies	-	425	-	425
Prepayments	-	-	5,808	5,808
Advances to other funds	3,800	-	-	3,800
TOTAL ASSETS	\$ 188,409	\$ 29,398	\$ 506,120	\$ 723,927
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$ 8,400	\$ 16,247	\$ 33,942	\$ 58,589
Due to other funds	8,079	175	31,837	40,091
Interfund short-term loans payable	-	-	2,846	2,846
Due to other governments	3,086	-	4,700	7,786
Due to component unit	-	-	1,381	1,381
Interest payable	-	-	2,122	2,122
Wages payable	14,388	4,230	6,494	25,112
Taxes payable	200	-	51	251
Bonds payable	-	-	2,925	2,925
Deferred revenues	11,706	571	39,260	51,537
Notes and contracts payable	-	-	44,268	44,268
Custodial accounts	1,002	1,810	10,986	13,798
Advances from other funds	900	-	346	1,246
Total liabilities	47,761	23,033	181,158	251,952
Fund balances				
Reserved	27,346	776	100,269	128,391
Unreserved				
Designated, reported in				
General Fund	23,319			23,319
Public Health Fund		4,278		4,278
Special Revenue Funds			32,851	32,851
Undesignated, reported in				
General Fund	89,983			89,983
Public Health Fund		1,311		1,311
Special Revenue Funds			83,230	83,230
Debt Service Funds			27,666	27,666
Capital Projects Funds			80,946	80,946
Total fund balances	140,648	6,365	324,962	471,975
TOTAL LIABILITIES AND FUND BALANCES	\$ 188,409	\$ 29,398	\$ 506,120	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and are not reported in the funds.	2,139,820
Other long-term assets are not available to pay for current-period expenditures and are deferred in the funds.	27,561
Governmental activities internal service funds assets and liabilities are included in the governmental activities in the statement of net assets.	72,181
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(912,387)
Net assets of governmental activities	\$ 1,799,150

The notes to the financial statements are an integral part of this statement.